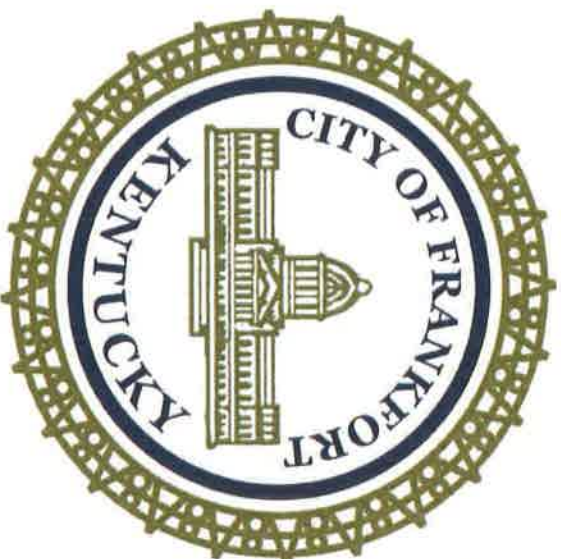


# **CITY OF FRANKFORT KENTUCKY**



## **BUDGET EXECUTIVE SUMMARY FISCAL YEAR 2015 - 2016**

## **2015-2016 General Fund and Sewer Budget**

# TABLE OF CONTENTS

## 2015-16 CITY OF FRANKFORT BUDGET

### CITY OF FRANKFORT BOARD OF COMMISSIONERS AND DIRECTORS ORGANIZATION STRUCTURE

GENERAL FUND BUDGET NARRATIVE & TREND CHARTS.....	1-15
SEWER FUND TREND CHART.....	16
SUMMARY OF REVENUE & EXPENDITURES.....	17
REVENUE ESTIMATES.....	18
EXPENDITURES SUMMARY.....	19
REVENUE DISTRIBUTION.....	20
EXPENDITURE DISTRIBUTION.....	21
OPERATING BUDGET	
CITY COMMISSION.....	22
CITY MANAGER.....	24
IT.....	26
PUBLIC SAFETY DEPARTMENT SUMMARY.....	28
EMERGENCY MEDICAL SERVICES.....	30
FIRE.....	32
COMMUNICATIONS/E-911.....	34
EMERGENCY MANAGEMENT.....	36
POLICE.....	38
POLICE TRAFFIC.....	41
FINANCE DEPARTMENT SUMMARY.....	43
FINANCE.....	45
INSURANCE.....	47
PUBLIC WORKS SUMMARY.....	49
PUBLIC WORKS ADMINISTRATION.....	51
STREETS.....	53
GARAGE.....	55
BUILDINGS.....	57
SANITATION.....	59
FLOODWALL /STORMWATER.....	61
PUBLIC TRANSIT.....	63
PLANNING & BUILDING CODES.....	65
PARKS & RECREATION SUMMARY.....	68
JUNIPER HILL GOLF COURSE.....	70
PARKS, RECREATION & HISTORIC SITES.....	72
PARKS (SPORTS).....	74
SWIMMING POOLS.....	76
RIVERVIEW PARK.....	78
LAKEVIEW PARK.....	80
FORT HILL/ ST. CLAIR/ MUSEUM.....	82
FORESTRY.....	84
COVE SPRING.....	86
CAPITAL IMPROVEMENTS.....	88
RESERVE FOR CONTINGENCY.....	89
SUMMARY BY CLASSIFICATION	
EXPENDITURES BY BUDGET CLASSIFICATION.....	90
PERCENTAGES BY BUDGET CLASSIFICATION.....	91
DEPARTMENTAL FEE REPORT (SUPPLEMENTAL REPORT).....	92
GENERAL FUND (EQUIPMENT & SUBSIDIES)	

\* INCLUDED IN THE PUBLIC SAFETY DEPARTMENT SUMMARY ON PAGE 28.

AGENCY AND CAPITAL EXPENDITURES.....	93
CITY COMMISSION.....	94
CITY MANAGER.....	95
IT.....	96
PUBLIC SAFETY DEPARTMENT SUMMARY	
EMERGENCY MEDICAL SERVICES.....	97
FIRE.....	98
COMMUNICATIONS/E-911.....	99
EMERGENCY MANAGEMENT.....	100
POLICE.....	101
POLICE TRAFFIC.....	102
FINANCE.....	103
PUBLIC WORKS DEPARTMENT	
PUBLIC WORKS ADMINISTRATION.....	104
STREETS.....	105
GARAGE.....	106
BUILDINGS.....	107
SANITATION.....	108
FLOODWALL/STORMWATER.....	109
PUBLIC TRANSIT.....	110
PLANNING & BUILDING CODES.....	111
JUNIPER HILL GOLF COURSE.....	112
PARKS & RECREATION DEPARTMENT	
PARKS, RECREATION & HISTORIC SITES.....	113
SPORTS.....	114
SWIMMING POOLS.....	115
RIVERVIEW PARK.....	116
LAKEVIEW PARK.....	117
FORT HILL/ ST. CLAIR/ MUSEUM.....	118
FORESTRY.....	119
COVE SPRING.....	120
SEWER DIVISION OPERATIONS & MAINTENANCE.....	121-124
SEWER DIVISION REPLACE/CAPITAL ACCOUNTS.....	125-126
SEWER DIVISION LATERAL PROGRAM.....	127-128
GRANT FUNDING (CITY MANAGER).....	129
GRANT FUNDING (EMERGENCY MEDICAL SERVICES).....	130
GRANT FUNDING (FIRE).....	131
GRANT FUNDING (EMERGENCY MANAGEMENT SERVICES).....	132
GRANT FUNDING (POLICE).....	133
GRANT FUNDING (PUBLIC WORKS).....	134
GRANT FUNDING (TRANSIT).....	135
GRANT FUNDING (PLANNING).....	136
GRANT FUNDING (PARK & RECREATION).....	137
GRANT FUNDING (SEWER).....	138
CAPITAL IMPROVEMENTS.....	139
LIST OF BOARDS.....	140

CITY OF FRANKFORT  
CITY OF FRANKFORT BOARD OF COMMISSION AND DIRECTORS  
2015-16

LEGISLATIVE

MAYOR - WILLIAM I. MAY JR  
MAYOR PRO-TEM - TOMMY HAYNES  
COMMISSIONER - JOHN SOWER  
COMMISSIONER - ROBERT ROACH  
COMMISSIONER - LYNN BOWERS

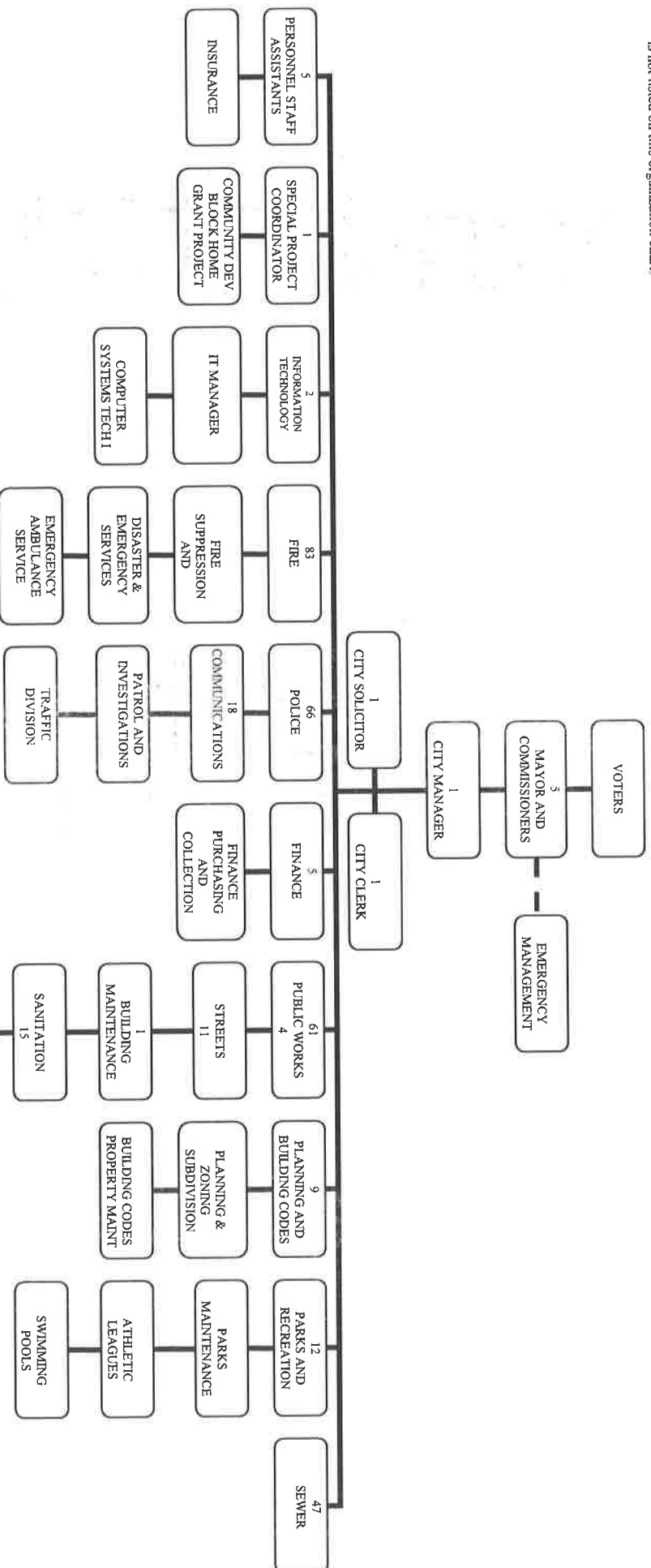
ADMINISTRATIVE

CITY MANAGER - TIM ZISOFF  
CITY CLERK - CHERMIE MAXWELL  
CITY SOLICITOR - ROBERT MOORE  
HUMAN RESOURCES - KATHY FIELDS  
INFO TECHNOLOGY - BOBBY RIPPY  
COMMUNICATIONS-911 - DERON RAMBO  
EMS - TOMMY RUSSELL  
FINANCE - STEVE DAWSON  
POLICE - JEFF ABRAMS  
FIRE - EDDIE SLONE  
PUBLIC WORKS - THOMAS BRADLEY  
PLANNING - GARY MULLER  
PARKS & RECREATION - JIM PARRISH  
SEWER - WILLIAM SCALF

# CITY OF FRANKFORT ORGANIZATION STRUCTURE

5 ELECTED OFFICIALS  
312 BUDGETED REGULAR FULL-TIME EMPLOYEES  
(INCLUDES 19 OPEN FUNDED POSITIONS)

\*Note: The City Manager receptionist was replaced with a half-time position, therefore headcount for this position is not listed on this organization chart.



## DETAIL OF OPEN POSITIONS - FUNDED

Fire	5 Open Funded
Police	3 Sworn, 2 Civilian Funded
E-911	1 Funded
Streets	1 Funded
Garbage	1 Funded
Planning	1 Funded
Park	1 Funded
Sewer	4 Funded
TOTAL	19 FUNDED

## 2015-16 GENERAL FUND BUDGET NARRATIVE & TREND CHARTS

**TO:** Board of Commissioners

**FROM:** Tim Zisoff, City Manager  
Steve Dawson, Finance Director

**SUBJECT:** 2015-16 Budget

**DATE:** 6/23/15

### INTRODUCTION

The City Budget is a six month process. The process began in November with refinement of goals and objectives that are included in this budget.

In February, each Department met with their staff to formulate their overhead budgets (considering the commission's goals and objectives). Each Director met in March with the City Manager and Finance Director to review, adjust, and finalize their overhead budgets.

The budget numbers were compiled and summarized the last of March and any further budget cost reduction requests were made to the appropriate Department Director. The Preliminary budget draft was submitted to the board for review in early April. Questions were submitted to the respective department director for their responses.

The final budget was presented in April to the Board of Commissioners. The first budget reading was in early May and final approval was at the June voting meeting.

Members of the Board of Commissioners wish to thank the citizens for their support of this budget and thank the City's employees for their dedication and performance in serving the Citizens of Frankfort.

  
\_\_\_\_\_  
Tim Zisoff, City Manager

## 1. COMMISSIONERS' GOALS & OBJECTIVES

- Maintaining a structurally balanced budget – 1  
(Receipts equal to Expenditures)
- Utilize bonding to finance larger projects – 1 to 1.4  
(Bond issuance is included to support financing the Aquatic Center Project - \$4.6M)
- Improve work climate for the Employees – 1  
(Includes a 2.0% Cola – 1.5% on 7/1/15 & 1.0% on 1/1/16 – Impact \$400K)
- Meeting and improving efficiency standards-1  
(Budget includes reduction of 4 People – Impact \$285K)
- Reduce overall personnel cost as a percentage of the budget 1%/year or more for the next 4 years (2014-15 Budget Personnel % -70.0% vs 2015-16 Budget Personnel %-69.6%.)
- Other Commission Goals and Objectives included in the Overhead Expenditures (expenditures up .9% from 2014-15) such as:
  - 1) Continue to Pursue Collections – City Manager Overhead Account
  - 2) Parking and Way Finding Signage – Planning ( will need to amend budget)
  - 3) Enhance the beauty and cleanliness of the downtown retail district - Parks
  - 4) Enhance the City's Historic Grant Project – Planning (Budget Carry Over)
  - 5) Support riverfront development by increasing boating docking stations – Parks
  - 6) Continue to fund social service agencies – Commission overhead account
  - 7) Require Subsidy recipients to submit most recent audit and or IRS form 990-Finance
  - 8) Address potholes, manhole, and street repairs - PW
  - 9) Add sidewalks to needed areas of Frankfort – PW
  - 10) Add bicycle lanes where feasible - PW
  - 11) Provide a comprehensive listing of City Services – City Manager Overhead Account
  - 12) Study proposal for an onsite health clinic – HR/City Manager
  - 13) Continue supporting Cove Spring Park for clean waterways, green spaces, and emphasizing walkability and bicycling - Parks



- 14) Pay for Storm Water from General Fund or Reserves – Included in the General Fund Budget
- 15) Leverage Technology to decrease crime through Smart Phones and Social Media – Police, IT
- 16) Seek Grant to fund protective clothing for Police, Fire and EMS Dept – Police, Fire & EMS
- 17) Hire summer interns to create and update documentation – HR, all Depts
- 18) Explore and implement technology improvements – IT and related Departments
- 19) Allocate money for City of Frankfort Branding – City Commission contribution budget

## 2. Summary of 2015-16 Budget

Below is a recap of the major items of the 2015-16 budget:

- Summary of Receipts and Expenditures:

	Proposed Budget 2015-16
Projected Receipts	\$33,211.2K
Projected Expenditures	\$33,185.7K
Excess Receipts (Deficit) –2015-16 Yr.	\$ 25.5K
Less: Prior Year Reserve-Storm Water	\$ 500.0K
Total Excess (Deficit)	\$ - 474.5K

Projected Excess Receipt Range-2015-16 Yr. \$25K – \$500K

- Receipt Summary - \$33,211.2K

	2014-15 Estimated	2015-16 Budget
Top Three Receipts:		
1) Occ. Tax	\$ 18.1M	\$ 18.4M
2) Ins. Prem.	\$ 3.5M	\$ 3.6M
3) Prop Tax	\$ 3.1M	\$ 3.1M
4) Other	\$ 8.0M	\$ 8.1M
Total	\$ 32.7M	\$33.2M

Receipt Comments:

- ✓ No increase in property tax rates.
- ✓ No increases in other taxes or fees.

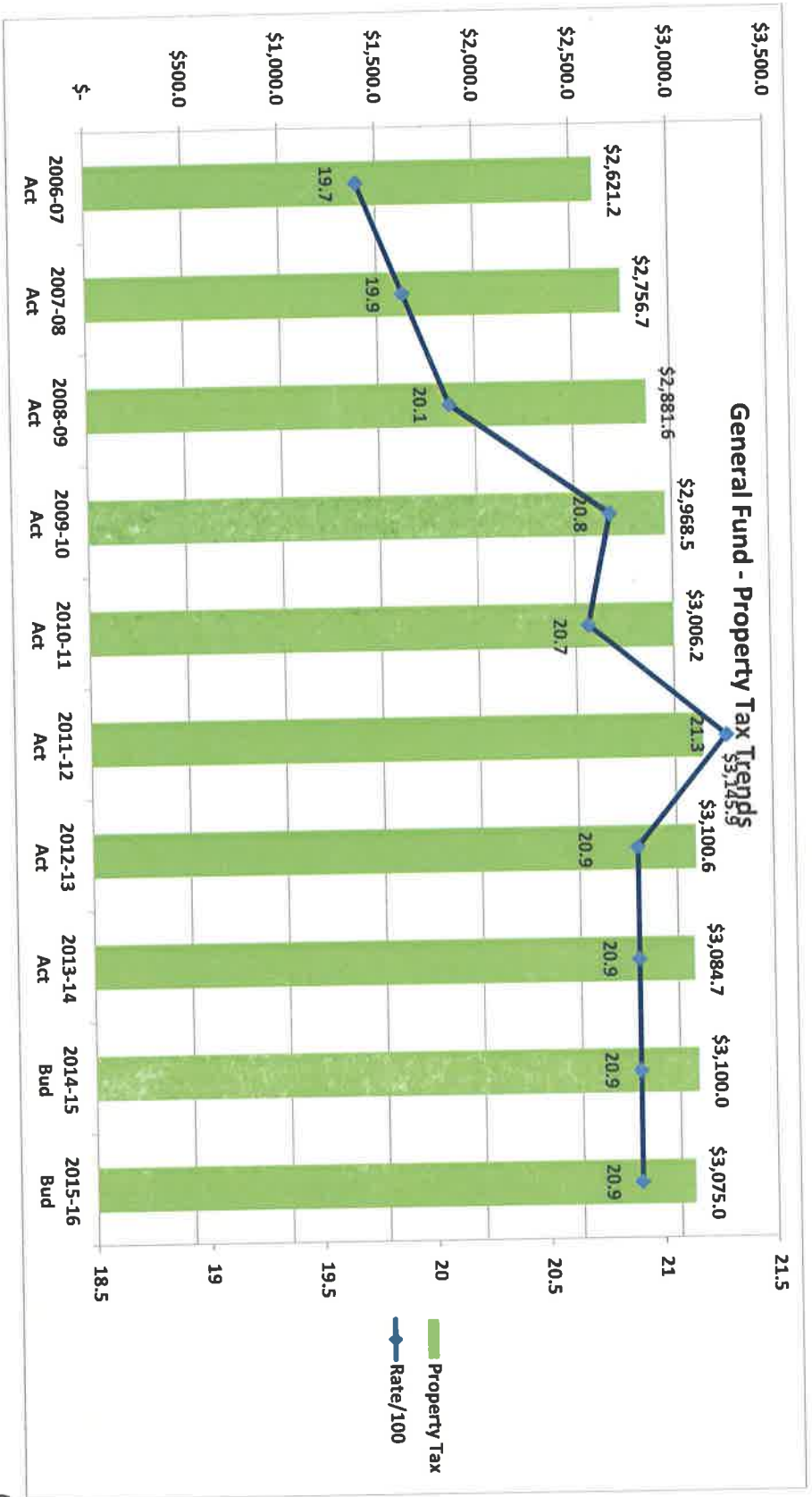


- ✓ No increase in insurance premium or occupational tax –
  - ✓ Budget projects normal growth in occupational tax growth of Approx. 1% (\$200K impact).
- Property Tax, Insurance Premium Tax, and Occupational Tax benchmarks and historical trends have been provided to give a comprehensive understanding of the City's primary revenue sources.

### 3. Property Tax Comparison - Second Class Cities for FY 2015

ID	City	Class	Population	Real Prop Rate
1	Lexington	2	295,803	8.00
2	Jeffersonton	2	26,595	14.78
3	Richmond	2	31,364	15.10
4	Radcliff	2	21,688	15.90
5	Bowling Green	2	58,067	20.60
6	Frankfort	2	25,527	20.90
7	Hopkinsville	2	31,577	23.60
8	Paducah	2	25,024	25.00
9	Newport	2	15,273	25.80
10	Owensboro	2	57,265	25.93
11	Covington	2	40,640	29.90
12	Ashland	2	21,684	35.53
13	Louisville	2	597,337	49.21
14	Henderson	2	28,757	54.20
15	Average			26.03
16	Mean			23.60

City of Frankfort Management recommends the city freeze Property Tax Rates for 2015-16. The City of Frankfort rate of 20.9/100 is less than the Kentucky Second Class City average of 26.03.



2006-07	Act	2007-08	Act	2008-09	Act	2009-10	Act	2010-11	Act	2011-12	Act	2012-13	Act	2013-14	Act	2014-15	Bud	2015-16	Bud
	19.7		19.9		20.1		20.8		20.7		21.3		20.9		20.9		20.9		20.9
\$	2,621.2	\$	2,756.7	\$	2,881.6	\$	2,968.5	\$	3,006.2	\$	3,145.9	\$	3,100.6	\$	3,084.7	\$	3,100.0	\$	3,075.0
\$	1,347,151.5	\$	1,412,164.8		1,476,262.9		\$1,486,515.8		\$1,493,430.9		\$1,517,017.7		\$1,510,889.6		\$1,508,206,974.0		\$1,490,660,764.0		\$1,490,660,764.0

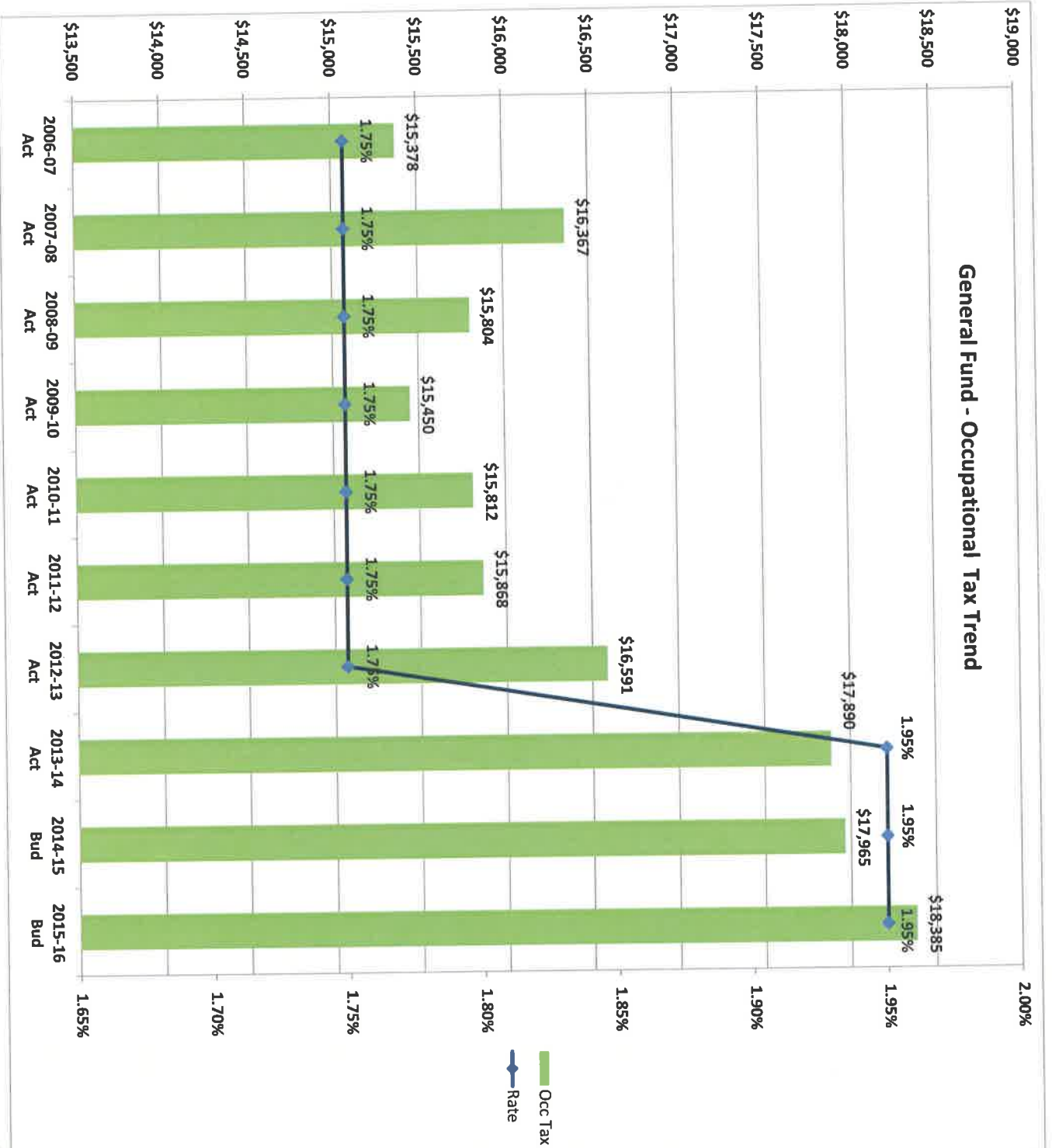
(\$K)

#### 4. Occupational Tax Comparison - Second Class Cities for FY 2015

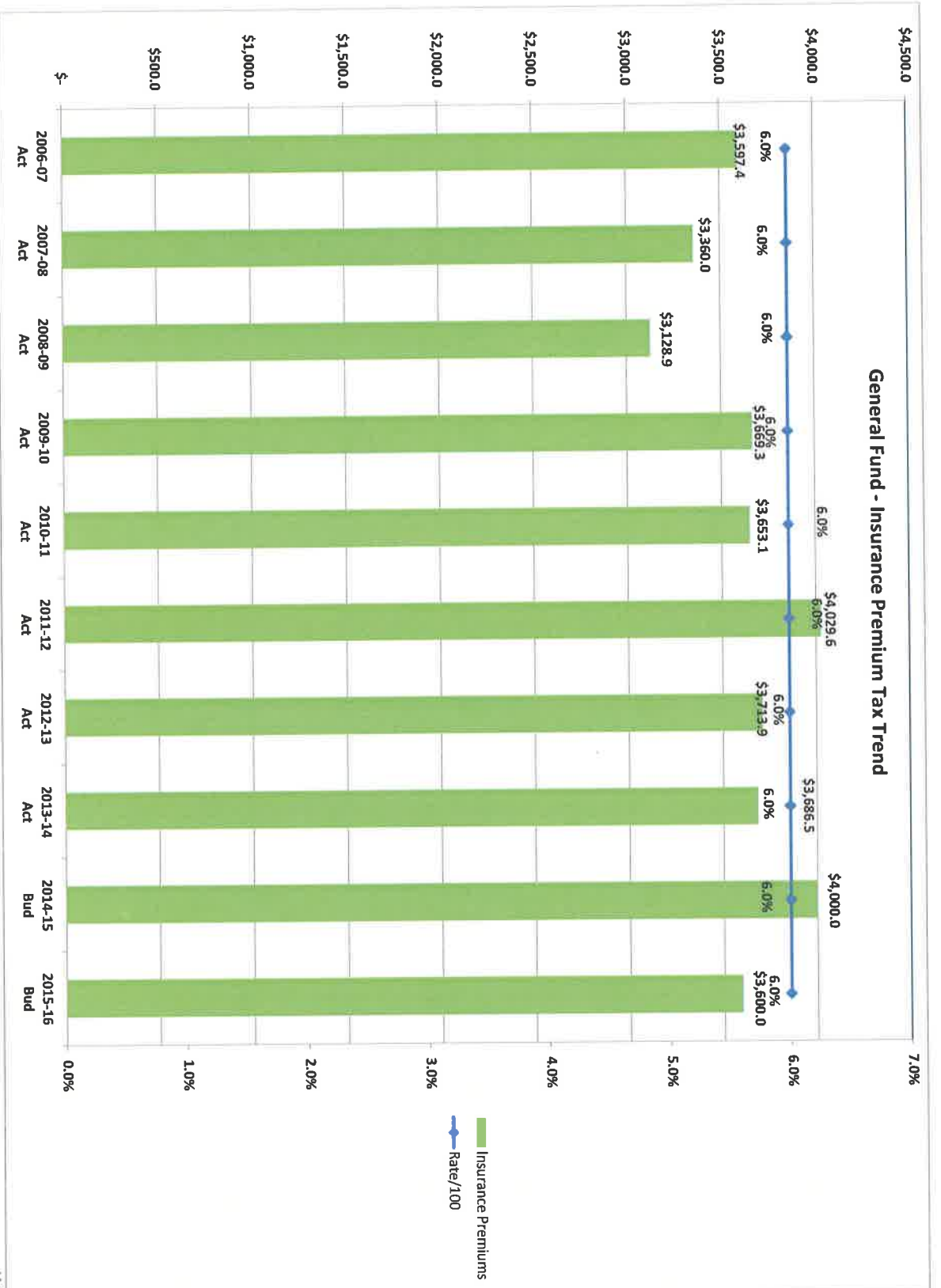
ID	City	Class	Population	Occ Tax Rate
1	Henderson	2	28,757	1.00%
2	Lexington Metro	2	295,803	1.00%
3	Paducah	2	25,024	1.33%
4	Louisville	2	597,337	1.45%
5	Ashland	2	21,684	1.50%
6	Bowling Green	2	58,067	1.85%
7	Frankfort	2	25,527	1.95%
8	Hopkinsville	2	31,577	1.95%
9	Jeffersontown	2	26,595	1.95%
10	Radcliff	2	21,688	2.00%
11	Richmond	2	31,364	2.00%
12	Newport	2	15,273	2.25%
13	Covington	2	40,640	2.50%
14	Owensburo	2	57,265	2.50%
15	Average			1.80%
16	Mean			1.85%

City of Frankfort Management recommends the city freeze Occupational Tax Rates for 2015-16. The City of Frankfort rate of 1.95% is slightly higher than the Kentucky Second Class City average of 1.80%.

# General Fund - Occupational Tax Trend



	2006-07 Act	2007-08 Act	2008-09 Act	2009-10 Act	2010-11 Act	2011-12 Act	2012-13 Act	2013-14 Act	2014-15 Bud	2015-16 Bud
Rate	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.95%	1.95%
Occ Tax	\$ 15,378	\$ 16,367	\$ 15,804	\$ 15,450	\$ 15,812	\$ 15,868	\$ 15,868	\$ 16,591	\$ 17,890	\$ 18,385



	2006-07	Act	2007-08	Act	2008-09	Act	2009-10	Act	2010-11	Act	2011-12	Act	2012-13	Act	2013-14	Act	2014-15	Bud	2015-16	Bud
Rate/100		6.0%		6.0%		6.0%		6.0%		6.0%		6.0%		6.0%		6.0%		6.0%		6.0%
Insurance Premiums	\$	3,597.4	\$	3,360.0	\$	3,128.9	\$	3,669.3	\$	3,653.1	\$	4,029.6	\$	3,713.9	\$	3,686.5	\$	4,000.0	\$	3,600.0

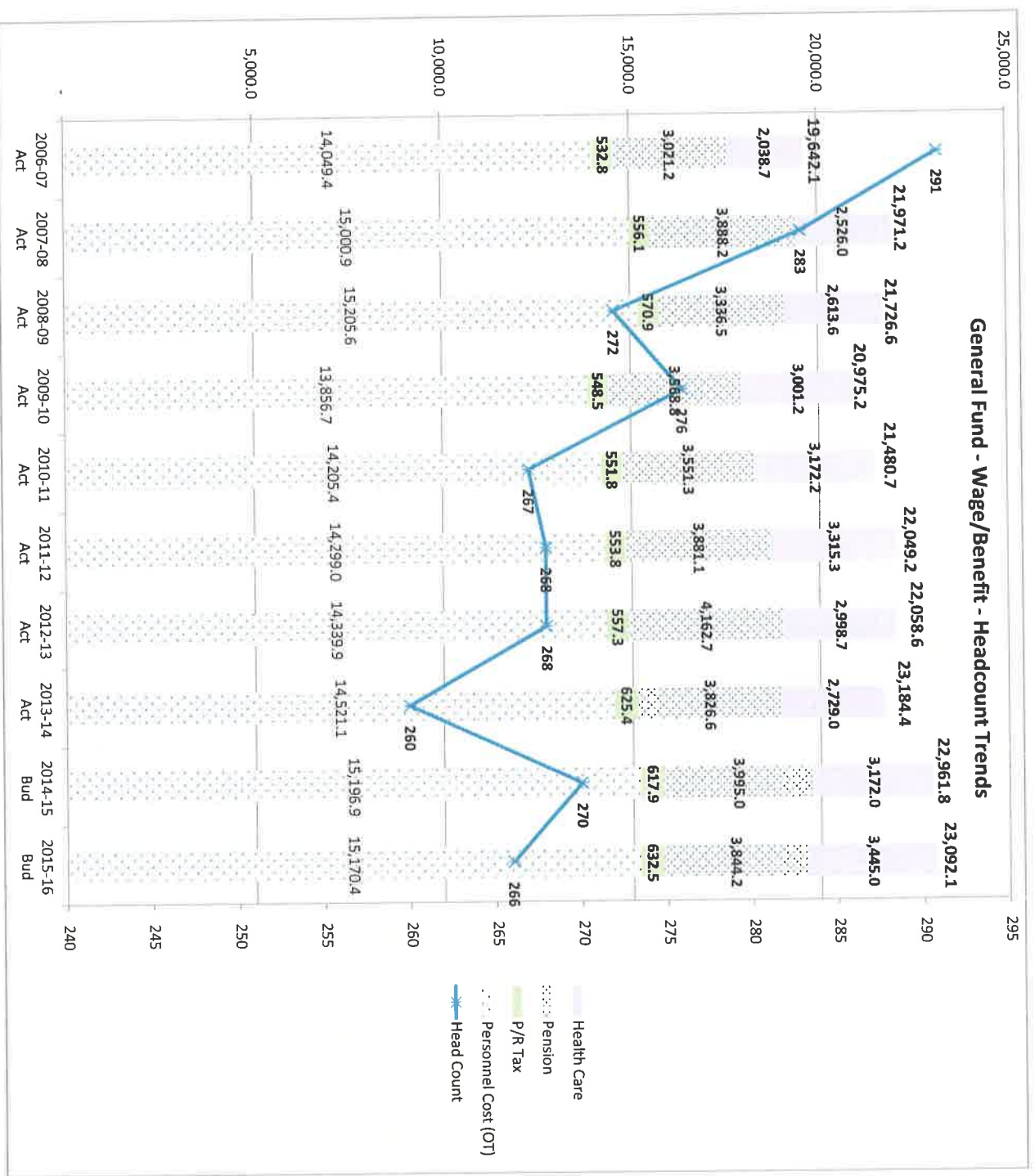
(\$K)

### 5. City of Frankfort General Fund Budget Expense Trends for FY 2015-16

ID	Department	Actual a	Budget b	Budget c	c-b=d
		Act 2013-14	Bud 2014-15	Bud 2015-16	Difference
1	City Commission	514.1	545.2	534.8	(10.4)
2	City Manager	875.3	969.0	901.2	(67.8)
3	IT	445.5	430.4	352.4	(78.0)
4	Fire (EMS & Fire)	7,465.0	7,728.3	7,703.2	(25.1)
5	Police (Com, Dist, Police, Traffic)	6,630.6	7,001.7	7,006.7	5.0
6	Finance	458.1	496.9	495.3	(1.6)
7	Insurance	3,440.5	4,117.0	4,315.0	198.0
8	PW	5,986.5	6,635.4	6,807.3	171.9
9	Planning	755.2	842.3	810.3	(32.0)
10	Parks	2,961.4	3,003.7	3,009.7	6.0
11	Capital Improvements	745.6	1,125.7	1,249.8	124.1
12	Total	30,277.8	32,895.6	33,185.7	290.1

General Fund Budget Expenditures for FY 2015-16 are up \$290.1K or .9% over FY 2014-15 Budget Expenditures. The General Fund was able to hold the line on budgeted expenditures due to efficiency improvements.

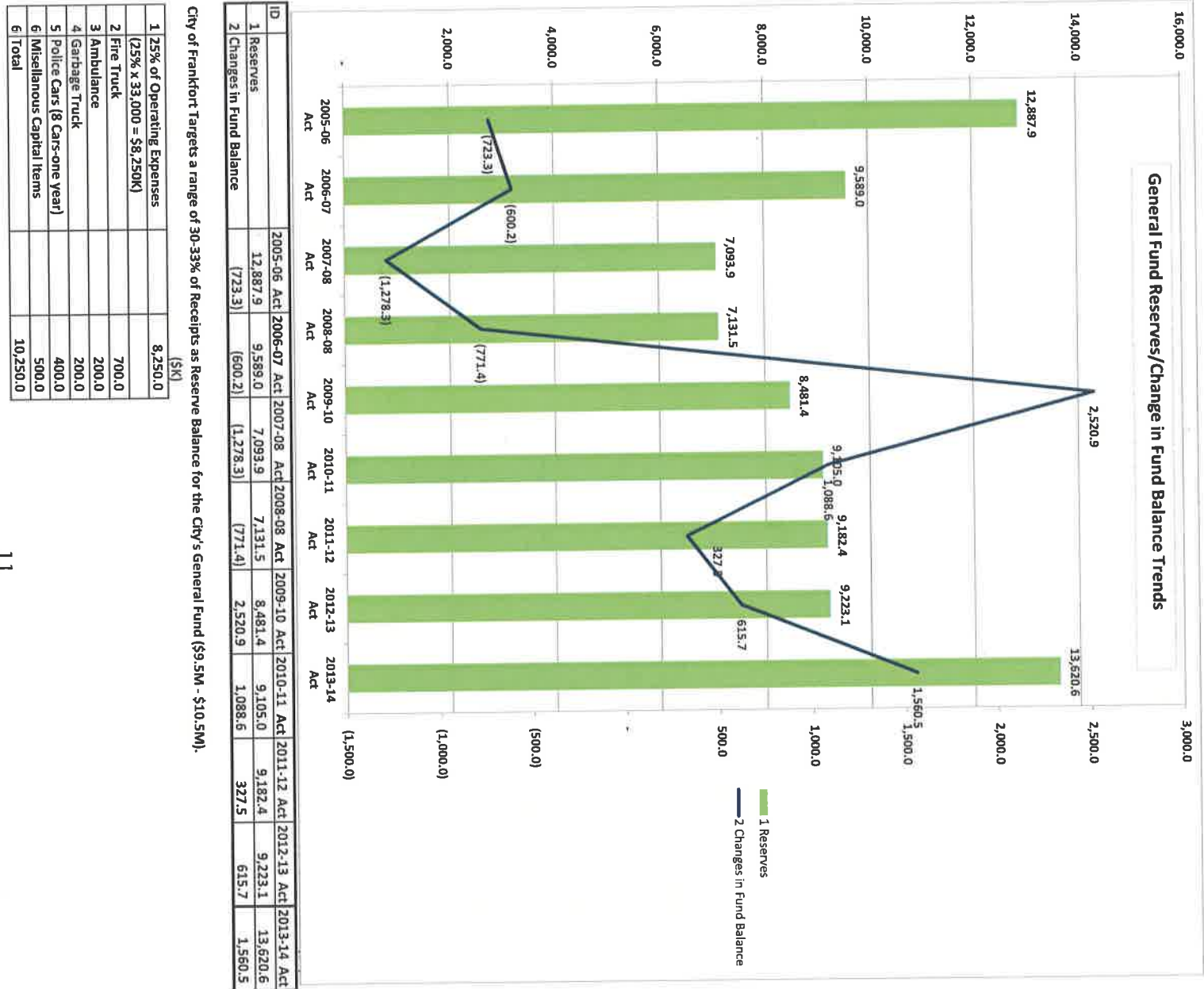




(\$K)

	2006-07 Act	2007-08 Act	2008-09 Act	2009-10 Act	2010-11 Act	2011-12 Act	2012-13 Act	2013-14 Act	2014-15 Bud	2015-16 Bud
Total Payroll Cost	19,642.1	21,971.2	21,726.6	21,726.6	20,975.2	22,480.7	22,049.2	22,058.6	21,702.1	23,092.1
Personnel Cost (OT)	14,049.4	15,000.9	15,205.6	13,856.7	14,205.4	14,299.0	14,339.9	14,521.1	15,196.9	15,170.4
P/R Tax	532.8	556.1	570.9	548.5	551.8	553.8	557.3	625.4	617.9	632.5
Pension	3,021.2	3,888.2	3,336.5	3,568.8	3,551.3	3,881.1	4,162.7	3,995.0	3,826.6	3,844.2
Health Care	2,038.7	2,526.0	2,613.6	2,613.6	3,001.2	3,172.2	3,315.3	2,998.7	2,729.0	3,445.0
Head Count	291	283	272	277	267	268	268	270	266	266





6. Expense Summary - \$33,185.7K  
Largest Exp. Comparison:

	2014-15 Budget	2015-16 Budget
Salary & Benefits	\$23.0M-69.9%	\$23.1M – 69.6%
Other Expenses:		
1) Contractual	\$ 5.2M	\$ 5.3M
2) Materials & Supplies	\$ 2.7M	\$ 2.6M
3) Other Expenses	\$ .4M	\$ .4M
4) Equipment/Agency	\$ 1.6M	\$ 1.8M
Total	\$ 32.9M	\$33.2M

Expense Comments:

- ✓ Reduced budget headcount by four employees (approximate savings - \$285K).
- ✓ Pension Cost was reduced by Approx. 4% - (Impact \$150K).
- ✓ Includes an employee COLA of 2.0% effective 7/1/14 (\$400K impact- each 1% equal to \$200K).
- ✓ Increase medical insurance \$198K compared to the 2014-15 budget.
- ✓ Increase in overhead cost over 2014-15 (\$290.1K increase in spending levels from 2014-15 to 2015-16 based on projected increases in cost and Goals & Objectives included in the overhead account - .9% Increase)
- ✓ Hold agency contributions at approx. the 2014-15 level (\$388.3K).

## 7. Capital Purchase Summary:

### General Fund Capital Purchases

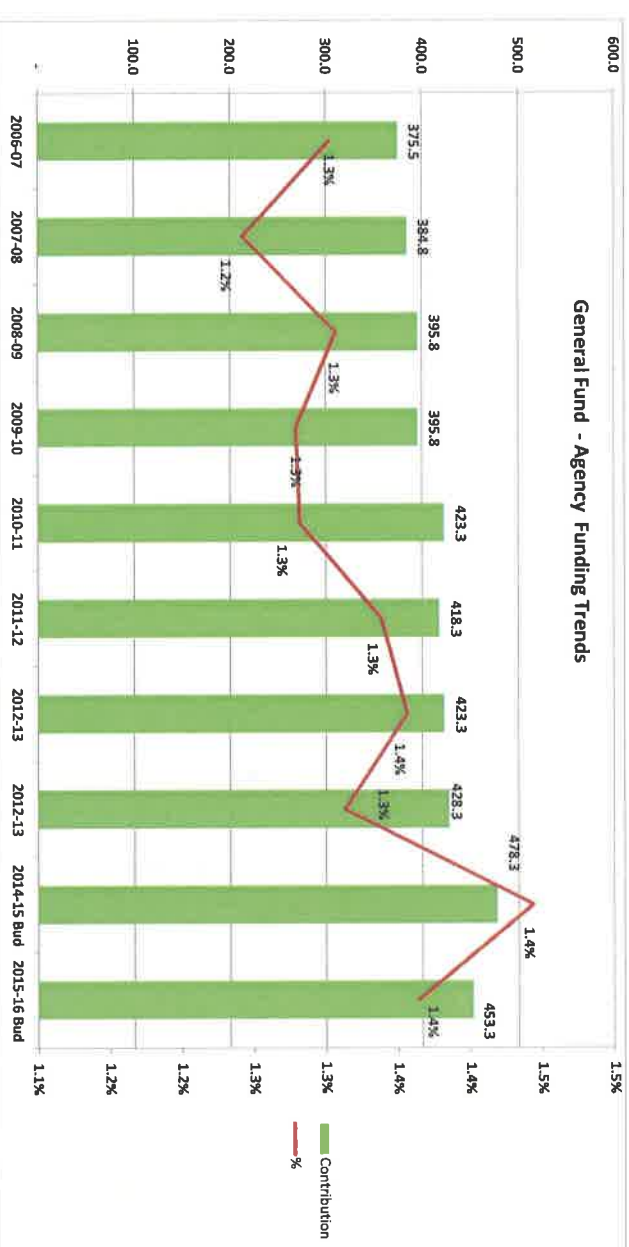
Department	Equipment	Fund Utilized	Amount
Police	4 Cruisers	General Fund	\$154,400.00
Public Works	Rollout Cart/Automated Garbage Truck	General Fund	\$483,000.00
Various	Small Purchases	General Fund	\$346,257.00
<b>Total</b>		<b>General Fund</b>	<b>\$983,657.00</b>

### Municipal Aid Capital Purchases

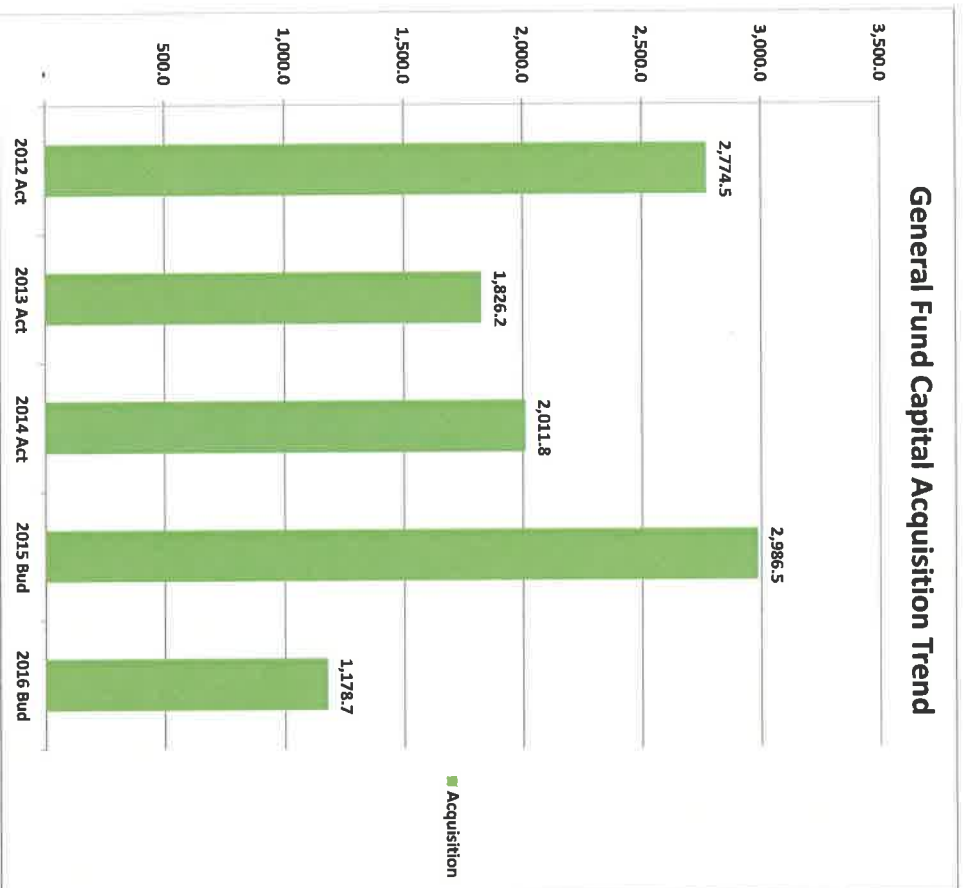
Department	Equipment	Fund Utilized	Amount
Streets (PW)	Dump Truck	Municipal Aid	\$130,000.00
Floodwall (PW)	Pick up Truck	Municipal Aid	\$65,000.00
<b>Total</b>		<b>Municipal Aid</b>	<b>\$195,000.00</b>

### Total Capital Purchases

General Fund	\$983,657.00
Municipal Aid	\$195,000.00
<b>Total Requests</b>	<b>\$1,178,657.00</b>



ID	Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
1	Economic Development	Actual 90.0	Actual 90.0	Actual 90.0	Actual 90.0	Actual 107.5	Actual 107.5	Actual 107.5	Actual 107.5	Budget 127.5	Budget 107.5
3	Downtown Frankfort	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
4	Downtown Frankfort	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
5	Tourist Commission	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	20.0	20.0
6	Chamber of Commerce	-	-	-	-	-	-	-	-	-	10.0
7	Save the Grand	-	-	-	-	5.0	5.0	10.0	10.0	10.0	10.0
8	Council on Aging	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0	55.0
9	National Guard Museum	-	-	-	-	-	-	-	-	15.0	-
10	Community Action Agency	-	-	-	-	-	-	-	-	5.0	5.0
11	PUSH	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-	-
12	CASA	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
13	ROSM	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
14	Humane Society	14.7	44.0	55.0	55.0	55.0	55.0	55.0	55.0	65.0	65.0
15	Council on Abuse	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
16	Nursing Home Ombudsman	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
17	Bluegrass Domestic Violence	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9
18	Coalition of Committed Christians	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
19	Sunshine Center	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8	12.8
20	South Frankfort Park	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
21	Frankfort Arts Foundation	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
22	Simon House	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
23	Housing Authority	20.0	-	-	-	-	-	-	-	-	-
24	Womens Homeless Shelter	5.5	5.5	5.5	5.5	5.5	5.5	7.5	7.5	7.5	7.5
25	Safe Place of Franklin County	-	-	-	-	-	-	-	-	-	-
26	Frankfort /Franklin Co Community Education	32.6	32.6	32.6	32.6	32.6	32.6	32.6	32.6	32.6	32.6
27	The Kings Center	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
28	Good Shepard Church	-	-	-	-	5.0	-	-	-	-	-
29	Total Agency Contributions/Funding	375.5	384.8	395.8	395.8	423.3	418.3	423.3	428.3	478.3	453.3
28	Contribution	375.5	384.8	395.8	395.8	423.3	418.3	423.3	428.3	478.3	453.3
29	%	1.3%	1.2%	1.3%	1.3%	1.3%	1.3%	1.4%	1.3%	1.4%	1.4%
30	Revenue	28,813.7	30,961.5	30,273.1	30,918.8	33,001.8	31,238.7	31,196.4	32,596.8	33,123.7	33,211.2



(\$K)

	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Budget	Budget
Beg Balance	46,307.2	45,721.4	44,736.2	43,995.9	44,582.4
Acquisition	2,774.5	1,826.2	2,011.8	2,986.5	1,178.7
Disposal of Fixed Assets	(1,065.7)	(517.6)	(401.7)	-	-
Adjustment	-	-	-	-	-
Depreciation	(2,294.5)	(2,293.8)	(2,350.4)	(2,400.0)	(2,400.0)
Balance	45,721.4	44,736.2	43,995.9	44,582.4	43,361.1
	2012 Act	2013 Act	2014 Act	2015 Bud	2016 Bud
Acquisition	2,774.5	1,826.2	2,011.8	2,986.5	1,178.7

CITY OF FRANKFORT

SUMMARY OF REVENUE AND EXPENDITURES

2015-16

ESTIMATED OPENING BALANCE JULY 1, 2015	11,600,489
PLUS: ESTIMATED REVENUES	<u>33,211,200</u>
TOTAL FUNDS AVAILABLE	44,811,689
LESS: ESTIMATED EXPENDITURES	33,185,651
LESS: STORM WATER EXPENDITURES	<u>500,000</u>
EXCESS RECEIPTS (DEFICIT)	(474,451)
ESTIMATED CLOSING BALANCE JUNE 30, 2016	<u><u>11,126,038</u></u>

**CITY OF FRANKFORT**  
**2015-16 REVENUE ESTIMATES**

REVENUE CLASSIFICATIONS	ACTUAL REVENUE 2013-14	ESTIMATED REVENUE 2014-15	PROPOSED BUDGET 2014-15	PROPOSED BUDGET 2015-16	BUDGET INCREASE (DECREASE)
PRIOR YEAR TAXES	60,875	60,000	60,000	60,000	-
CURRENT YEAR TAXES	3,084,677	3,075,000	3,100,000	3,075,000	(25,000)
MOTOR VEHICLE TAXES	305,587	300,000	290,000	300,000	10,000
BANK AND INSURANCE TAXES	150,934	237,200	165,000	237,200	72,200
FRANCHISE AND IN LIEU OF TAX	125,435	60,000	112,000	60,000	(52,000)
PENALTY INTEREST, DISCOUNT	29,840	20,000	30,000	20,000	(10,000)
COLLECTION FEES	25,274	25,000	20,000	25,000	5,000
DISCOUNT FEES	(59,580)	(60,000)	(59,500)	(60,000)	(500)
INSURANCE PREMIUM TAXES	3,686,526	3,500,000	4,000,000	3,600,000	(400,000)
OCCUPATIONAL WITHHOLDING TAXES 1.75%	9,725,975	9,975,000	9,780,000	10,110,000	330,000
STATE OCCUPATIONAL WITHHOLDING TAXES 1.75%	8,163,744	8,160,000	8,185,000	8,275,000	90,000
BUSINESS TAX 1.75%	1,764,290	1,765,000	1,660,000	1,765,000	105,000
REGULATORY FEES	33,313	50,000	50,000	50,000	-
PENALTY & INTEREST	33,395	53,000	53,000	53,000	-
ATTORNEY FEES	359	1,600	-	-	-
BASE COURT REVENUE	39,311	40,000	50,000	40,000	(10,000)
PARKING VIOLATION	25,055	15,000	13,000	15,000	2,000
ELECTRICAL INSPECTIONS	1,575	25,000	25,000	25,000	-
PARADE PERMITS	18,855	1,000	1,000	1,000	-
BUILDING PERMITS	23,648	20,000	15,000	20,000	5,000
RECREATION FEES	92,340	90,000	90,000	90,000	-
HOUSING INSPECTION	24,170	15,000	11,000	15,000	4,000
GOLF COURSE RECEIPTS	196,515	200,000	215,000	200,000	(15,000)
SWIMMING POOL CONCESSIONS	37,283	60,000	60,000	165,000	105,000
SWIMMING POOL RECEIPTS	14,073	25,000	25,000	25,000	-
BALL FIELD CONCESSIONS	27,367	30,000	42,000	30,000	(12,000)
GOLF CART RENTALS	157,962	160,000	165,000	160,000	(5,000)
PARKING LOT #2-ST. CLAIR STREET	(17,114)	-	-	-	-
PARKING LOT #3-SULLIVAN SQUARE	563,661	560,000	600,000	600,000	-
POLICE & FIRE INCENTIVES	25,000	25,000	25,000	25,000	-
PLANT BOARD PARTICIPATION	681,986	575,000	500,000	575,000	75,000
CITY & COUNTY SHARED SERVICES	195,000	195,000	195,000	195,000	-
STATE PARTICIPATION	-	-	101,250	-	(101,250)
GRANTS & AID	6,000	-	-	-	-
BUILDING RENTALS	92,270	85,000	70,000	85,000	15,000
TOWER RENTALS	47,629	50,000	50,000	50,000	-
MISCELLANEOUS	74,713	70,000	125,000	70,000	(55,000)
RECYCLING	150,000	150,000	225,000	150,000	(75,000)
E911 COMMUNICATIONS	52,095	50,000	75,000	50,000	(25,000)
SALES OF SURPLUS PROPERTY	1,524,916	1,650,000	1,650,000	1,650,000	-
AMBULANCE	779,141	775,000	700,000	775,000	75,000
PUBLIC TRANSIT	-	-	-	-	-
PUBLIC TRANSIT AID	-	-	-	-	-
PUBLIC TRANSIT PARAPLEGICS	-	-	-	-	-
INTEREST INCOME	92,496	80,000	100,000	80,000	(20,000)
SEWER ALLOCATION FEE	325,000	325,000	325,000	325,000	-
GARBAGE COLLECTION FEE	215,166	225,000	225,000	225,000	-
TOTAL	32,596,757	32,717,800	33,123,750	33,211,200	87,450
OPENING BALANCE	-	-	-	-	-
LONGEVITY PHASE-OUT	-	-	-	-	-
HIRING FREEZE	-	-	-	-	-
TOTAL BALANCE	32,596,757	32,717,800	33,123,750	33,211,200	87,450



# CITY OF FRANKFORT 2015-16 EXPENDITURES SUMMARY

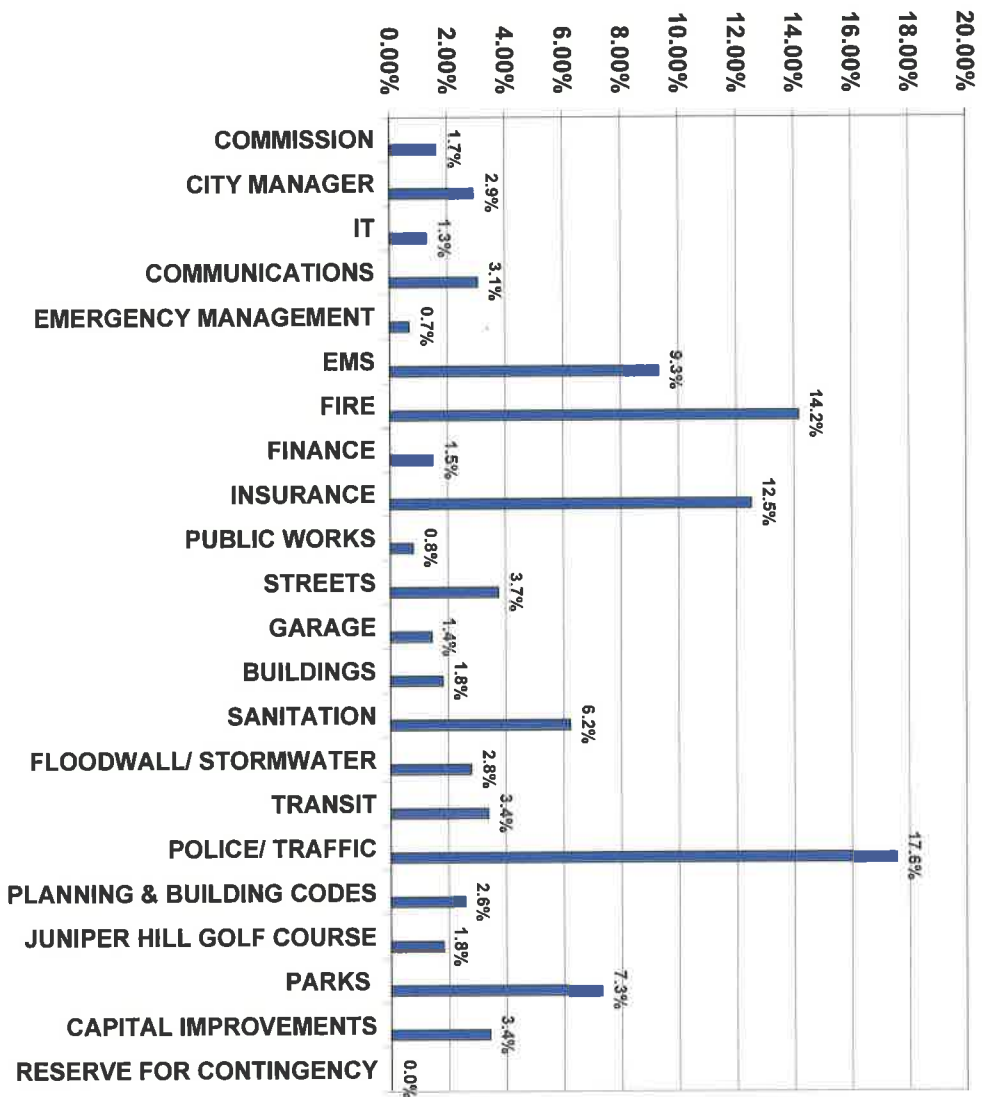
	ACTUAL EXPENDITURES 2013-14	ESTIMATED EXPENDITURES 2014-15	BUDGET 2014-15	PROPOSED BUDGET 2015-16	BUDGET INCREASE (DECREASE) 2015-16
DEPARTMENT					
CITY COMMISSION	514,124	522,348	545,151	534,838	(10,313)
CITY MANAGER	875,954	870,950	969,048	901,214	(67,834)
IT	445,535	370,060	430,369	352,370	(77,999)
COMMUNICATIONS	977,273	999,046	1,005,840	1,021,977	16,137
PUBLIC SAFETY					
EMERGENCY MANAGEMENT	252,516	192,100	221,760	213,328	(8,432)
EMERGENCY MEDICAL SERVICES	2,925,434	2,891,589	3,065,207	2,949,262	(115,945)
FIRE	4,539,558	4,628,833	4,663,127	4,753,953	90,826
POLICE	5,396,148	5,348,735	5,769,220	5,766,500	(2,720)
POLICE TRAFFIC	4,680	4,325	4,844	4,844	0
TOTAL	13,118,336	13,065,582	13,724,158	13,687,887	(36,271)
FINANCE & INSURANCE	3,898,588	4,835,970	4,613,941	4,810,269	196,328
PUBLIC WORKS					
PUBLIC WORKS (ADMINISTRATION)	245,545	264,374	257,883	314,685	56,802
MAINTENANCE (STREETS)	1,207,921	1,234,202	1,233,399	1,350,608	117,209
GARAGE	406,636	400,845	470,290	428,196	(42,094)
BUILDINGS	395,225	538,606	595,806	588,449	(7,357)
SANITATION	1,815,740	1,890,310	2,049,053	2,008,928	(40,125)
FLOODWALL/STORMWATER	794,816	773,075	917,456	993,443	75,987
PUBLIC TRANSIT	1,120,807	1,121,524	1,111,492	1,123,000	11,508
TOTAL	5,986,690	6,222,936	6,635,379	6,807,308	171,929
PLANNING & BUILDING CODES	754,285	795,480	842,302	810,290	(32,012)
JUNIPER HILL GOLF COURSE	680,320	658,850	594,688	595,680	992
RECREATION					
PARKS, RECREATION, & HISTORIC SITES	1,236,084	1,238,600	1,239,918	1,239,918	-
PARKS SPORTS	306,693	299,705	314,095	314,095	0
SWIMMING POOLS	223,527	250,650	255,295	255,295	-
RIVERVIEW PARK	171,761	158,550	163,857	168,857	5,000
LAKEVIEW PARK	32,283	32,700	41,458	41,458	-
FORT HILL PARK	180,748	237,950	263,551	263,551	-
FORESTRY	76,040	68,966	84,159	84,159	-
COVE SPRING	53,954	56,300	46,659	46,659	-
TOTAL	2,281,090	2,343,421	2,408,992	2,413,992	5,000
CAPITAL IMPROVEMENTS	745,648	1,053,267	1,125,660	1,249,825	124,165
RESERVE FOR CONTINGENCY	-	-	-	-	-
GRAND TOTAL	30,277,843	31,737,910	32,895,528	33,185,650	290,122

# General Fund Revenue Distribution



2015-2016  
General Fund Budget

## General Fund Expenditure Distribution



2015-2016 General Fund Budget

# CITY OF FRANKFORT

2015-16

## EXPENDITURES BY BUDGET CLASSIFICATION

EXPENDITURE CLASS	ACTUAL EXPENDITURES 2013-14	ESTIMATED EXPENDITURES 2014-15	BUDGET APPROPRIATIONS 2014-15	PROPOSED BUDGET 2015-16	BUDGET INCREASE (DECREASE) 2015-16
Personnel Services	14,521,058	14,842,943	15,196,848	15,170,375	(25,471)
Employee Benefits	7,193,748	7,831,660	7,784,925	7,901,700	116,775
Contractual Services	4,299,633	4,737,731	5,205,382	5,317,222	111,840
Materials & Supplies	2,367,647	2,435,892	2,710,504	2,650,396	(60,116)
Other Expenses	262,489	270,933	354,051	351,131	(2,920)
Equipment	1,633,267	1,618,751	1,643,819	1,794,826	151,007
<b>TOTALS</b>	<b>\$30,277,842</b>	<b>\$31,737,910</b>	<b>\$32,895,529</b>	<b>\$33,185,650</b>	<b>\$291,115</b>

# CITY OF FRANKFORT

2015-16

## PERCENTAGES BY BUDGET CLASSIFICATION

EXPENDITURE CLASS	ACTUAL EXPENDITURES 2013-14	ESTIMATED EXPENDITURES 2014-15	BUDGET APPROPRIATIONS 2014-15	PROPOSED BUDGET 2015-16
Personnel Services	48.0%	46.8%	46.2%	45.7%
Employee Benefits	23.8%	24.7%	23.7%	23.8%
Contractual Services	14.2%	14.9%	15.8%	16.0%
Materials & Supplies	7.8%	7.7%	8.2%	8.0%
Other Expenses	0.9%	0.9%	1.1%	1.1%
Equipment	5.4%	5.1%	5.0%	5.4%
<b>TOTALS</b>	100.0%	100.0%	100.0%	100.0%

# **MUNICIPAL SEWER DEPARTMENT**

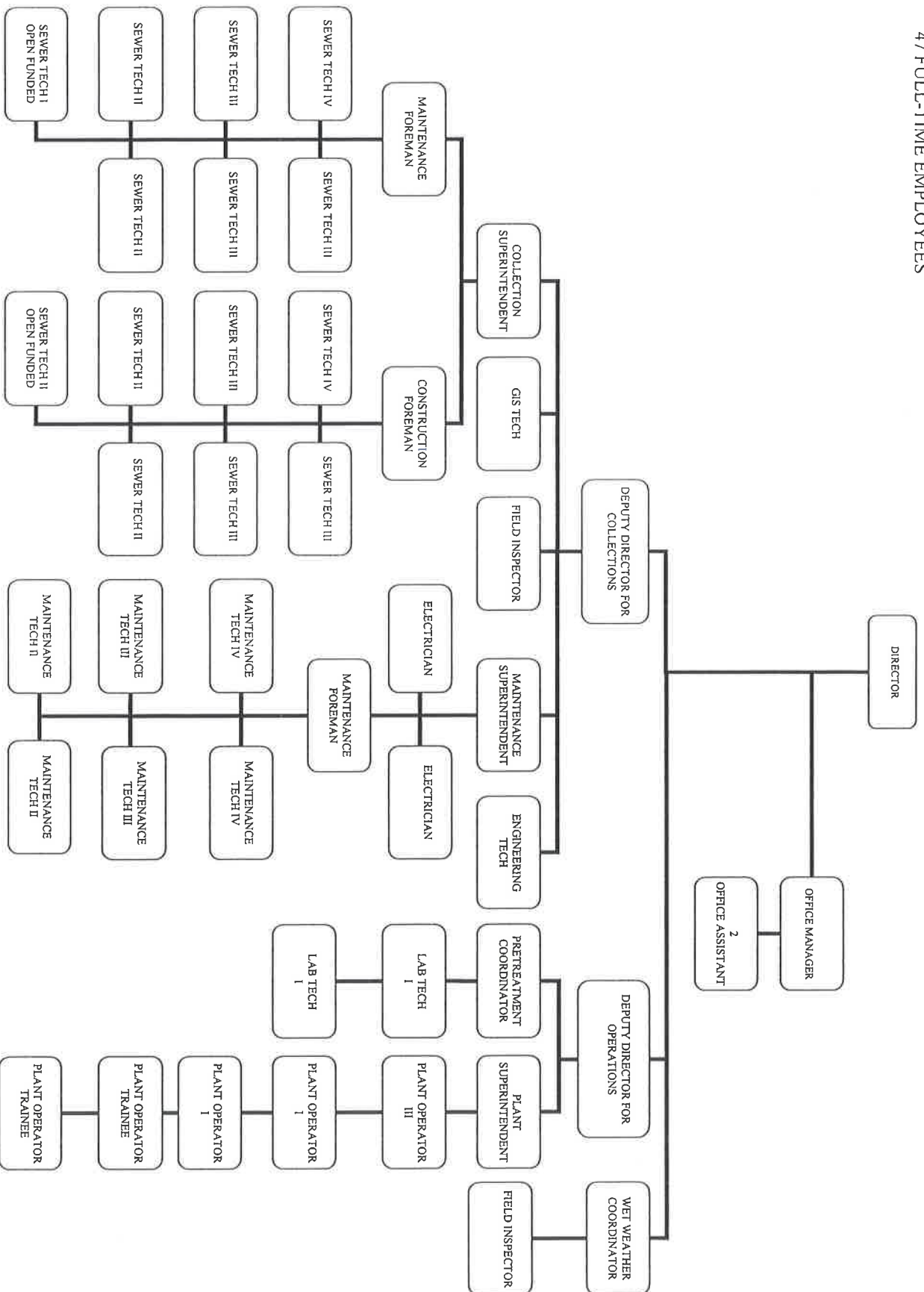
CONSISTS OF

“OPERATIONS & MAINTENANCE”

“SEWER REPLACEMENT”

“LATERAL PROGRAM”

# CITY OF FRANKFORT SEWER DEPARTMENT





**MUNICIPAL SEWER DEPARTMENT**  
**"OPERATIONS & MAINTENANCE"**

**SUMMARY OF REVENUE AND EXPENSES**

**2015-16**

ESTIMATED OPENING BALANCE JULY 1, 2015	3,809,233
PLUS: ESTIMATED REVENUES	<u>5,100,000</u>
TOTAL AVAILABLE	8,909,233
LESS: ESTIMATED EXPENDITURES	<u>5,137,005</u>
ESTIMATED CLOSING BALANCE JUNE 30, 2016	<u><u>3,772,228</u></u>

MUNICIPAL SEWER DEPARTMENT  
"REPLACEMENT ACCOUNTS"

SUMMARY OF REVENUE AND EXPENSES

2015-16

ESTIMATED OPENING BALANCE JULY 1, 2015	725,633
KIA LOAN/SEWER BOND	14,338,249
PLUS: ESTIMATED REVENUES	<u>5,900,000</u>
TOTAL AVAILABLE	20,963,882
LESS: ESTIMATED EXPENDITURES	<u>19,321,258</u>
ESTIMATED CLOSING BALANCE JUNE 30, 2016	<u><u>1,642,624</u></u>

MUNICIPAL SEWER DEPARTMENT  
LATERAL PROGRAM

SUMMARY OF REVENUE AND EXPENSES

2015-16

ESTIMATED OPENING BALANCE JULY 1, 2015	5,402,140
PLUS: ESTIMATED REVENUE	-
TOTAL AVAILABLE	5,402,140
LESS: ESTIMATED EXPENDITURES	275,000
ESTIMATED CLOSING BALANCE JUNE 30, 2016	5,127,140

**CAPITAL IMPROVEMENTS**  
**2015-16**

EXPENDITURE CLASSIFICATION	DEPT.	PRIOR PROPOSED 2014-15	ESTIMATE 2014-15	Year 1 PROPOSED 2015-16	Year 2 2016-17	Year 3 2017-18
100.90.53295						
PUBLIC SAFETY BOND ISSUE		975,660	975,660	974,200	976,840	978,400
AQUATIC CENTER FUNDING		150,000	77,607	275,625	274,325	273,025
		-	-	-	-	-
TOTAL		1,125,660	1,053,267	1,249,825	1,251,165	1,251,425